
The financial data presented in this section represents the expenditures of the City of Memphis General Fund.

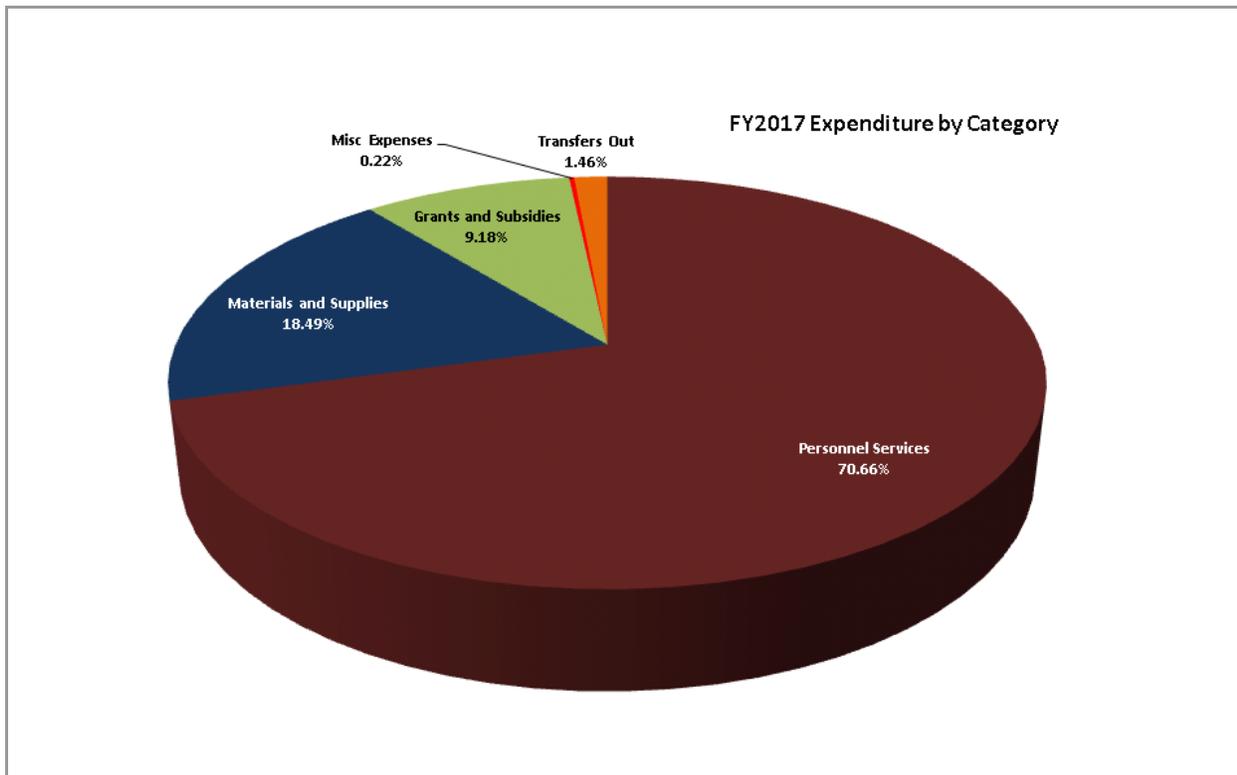
Expense Forecasting and Budgeting Methodology

THE MAIN PURPOSE of the budgeting process is to gain perspective on cash needs and set flexible goals for controlling expenditures. The by-product of the information produced will make the information in financial statements significantly more useful and identify areas requiring correction throughout the annual operating cycle.

Expenditures are budgeted 90 to 120 days ahead of the beginning of any budget year. They are budgeted at the lowest level of the operation of each respective division, by line item. Each line item budget is created based on past history, the trends of the current operations, and planned priorities or future cost expectations (increases or decreases). A financial forecast of actual and expected expenditures for the current year provides a static financial document and a one-time snapshot as an initial basis for budgeting each line item within a Division.

In addition to using expenditure data from the last year or several years of actual cost results, discussions with key personnel on the anticipated performance of current and new services, changes in the marketplace and other factors that might cause changes in priorities or spending are discussed and compared with prior years' and or the trending annualized forecast of the current operating year.

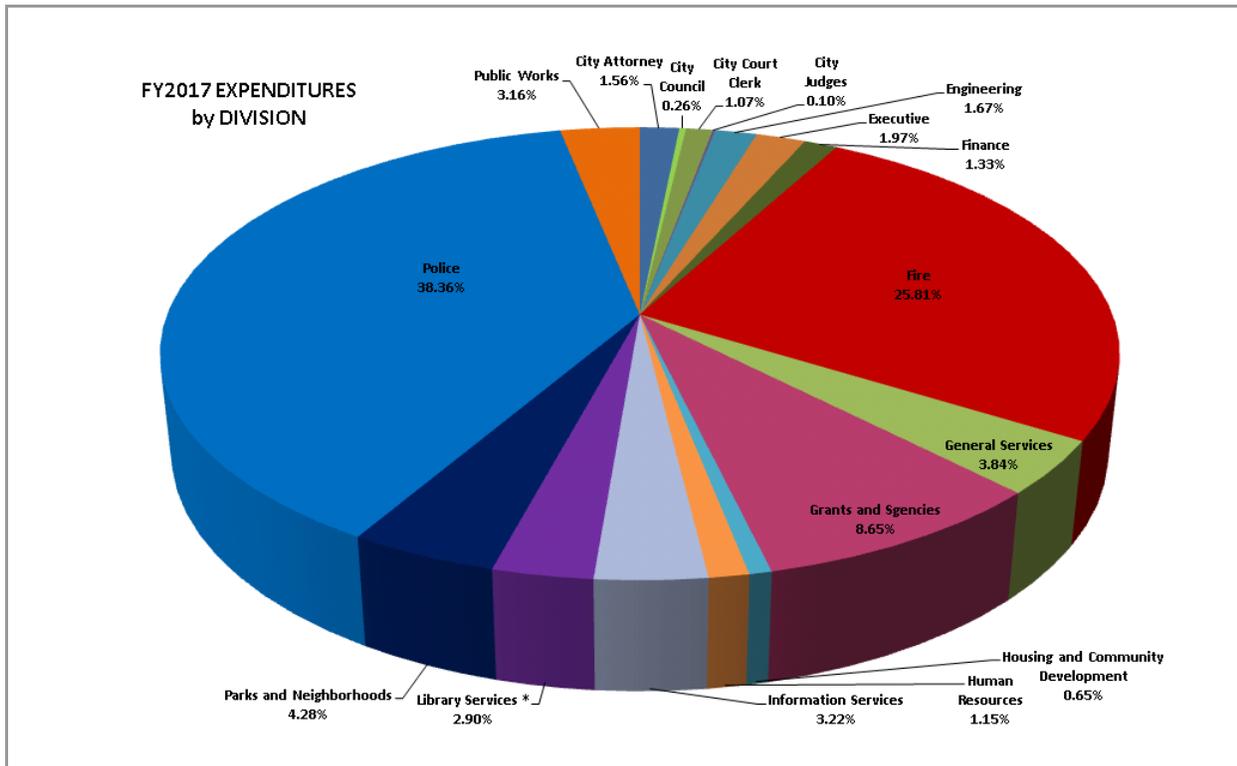
Collectively all of the methodologies: prior year experience, future trends, and stakeholders knowledge of the company priorities and goals, result in the budget number. All line items are summarized and adjusted as necessary to establish the final expenditure plan.



Category	FY15 Actual	FY16 Budget	FY16 Forecast	FY17 Adopted
Personnel Services	\$ 443,304,006	\$ 459,419,176	\$ 443,194,578	\$ 471,609,780
Materials and Supplies	101,123,039	122,240,465	117,855,048	123,378,258
Capital Outlay	19,626	451,500	210,994	947,594
Grants and Subsidies	67,841,710	64,091,974	69,241,402	61,259,354
Inventory	306,033	342,839	286,333	285,687
Expense Recovery	(15,158,643)	-	-	-
Investment Fees	-	-	67,539	-
Service Charges	114,942	65,828	137,360	89,200
Transfers Out	19,005,478	11,443,386	17,779,786	9,724,061
Contribution to Fund Balance	-	-	-	131,065
Total Expenditures	\$ 616,556,191	\$ 658,055,168	\$ 648,773,040	\$ 667,424,999

SUMMARY

GENERAL FUND EXPENDITURES



Division	FY15 Actual	FY16 Adopted	FY16 Forecast	FY17 Adopted
City Attorney	\$ 9,131,384	\$ 9,963,823	\$ 9,944,308	\$ 10,432,045
City Council	1,500,707	1,537,391	1,486,652	1,759,375
City Court Clerk	9,098,070	7,192,076	3,648,473	7,129,172
City Judges	625,501	641,534	641,034	640,398
Engineering	5,231,038	10,546,909	10,607,206	11,153,725
Executive	7,100,921	8,332,284	8,290,084	13,167,265
Finance	5,100,393	5,407,267	7,223,792	8,846,480
Fire	163,014,226	172,888,782	168,631,508	172,259,677
General Services	20,628,030	24,028,428	25,067,735	25,638,239
Grants and Sgencies	69,409,350	63,404,976	73,609,492	57,731,977
Housing and Community Development	4,725,989	4,486,271	4,237,419	4,323,202
Human Resources	5,730,689	7,079,656	7,636,171	7,707,002
Information Services	14,473,597	17,903,828	16,243,468	21,488,929
Library Services *	-	-	-	19,370,122
Parks and Neighborhoods	50,172,064	51,723,673	50,702,492	28,579,159
Police	238,875,028	250,476,780	240,800,555	255,950,394
Public Works	11,739,204	22,441,490	20,002,650	21,116,822
Total Expenditures	\$ 616,556,191	\$ 658,055,168	\$ 648,773,039	\$ 667,293,983

* Library Services was previously in Parks and Neighborhoods



SUMMARY

GENERAL FUND EXPENDITURES

Expenditure Types	FY15 Actual	FY16 Budget	FY16 Forecast	FY17 Adopted
Expenditures:				
Personnel Services				
Full-Time Salaries	244,061,624	319,110,278	262,427,406	318,993,102
Holiday Salary Full Time	4,029,059	0	3,159,446	0
Vacation Leave	21,398,128	0	12,520,338	0
Bonus Leave	2,074,011	0	1,702,336	0
Sick Leave	15,636,647	0	8,082,292	0
Overtime	27,829,107	24,616,153	30,279,693	26,091,479
Holiday Fire/Police	10,685,927	10,741,035	10,193,745	10,200,161
Out of Rank Pay	1,894,195	1,901,991	2,140,104	1,852,067
Hazardous Duty Pay	419,234	469,977	491,776	463,123
College Incentive Pay	6,148,831	6,225,072	5,980,038	6,009,247
Longevity Pay	2,078,362	1,939,484	2,138,476	2,008,532
Shift Differential	787,484	806,444	774,655	799,571
Bonus Days	1,534,977	1,841,000	1,400,000	1,949,000
Retirement Benefits	5,823,586	5,195,772	4,611,215	4,798,478
Job Incentive	962,502	1,037,600	999,000	1,037,500
Required Special License Pay	3,368	52,950	34,054	52,950
Pension	16,404,751	16,033,312	16,520,165	16,243,320
Supplemental Pension	126,453	125,488	126,148	127,959
Social Security	920,852	412,199	969,837	411,000
Pension ARC Funding	26,128,749	29,870,570	29,870,570	34,112,131
Blue M Health Insurance	0	0	0	0
Group Life Insurance	741,667	846,476	692,668	862,998
Unemployment	846,000	600,380	614,900	429,280
Medicare	4,739,477	4,784,818	5,010,547	4,675,850
Long Term Disability	806,537	863,626	740,866	863,757
EE New Premiums	1,122,399	0	1,964,915	2,080,240
Health Insurance - Basic	2,833,989	1,776,659	3,043,758	1,807,517
Health Insurance - Premier	41,372,329	41,205,250	38,445,411	39,951,948
Other Post Employment Benefits	0	4,635,527	1,140,156	1,510,046
Salaries - Part Time/Temporary	9,421,664	11,032,983	10,628,059	12,376,007
On the Job Injury	3,433,302	3,411,618	3,978,423	3,294,314
Book Reimbursement - Old	0	0	0	0
Tuition Reimbursement - New	229,828	490,000	150,000	490,000
Book Reimbursement - New	4,604	10,000	5,000	5,000
Payroll Reserve	1,278,127	1,155,477	-5,139,423	1,057,956
Attrition	0	-15,842,797	20,000	-16,083,120
Bonus Pay	7,466	0	56,200	0
Expense Recovery - Personnel	-12,481,234	-14,351,428	-12,408,754	-14,046,416
Benefits Adjustments	0	-1,541,787	-169,440	7,184,783
Personnel Services	443,304,006	459,419,175	443,194,580	471,609,780



SUMMARY

GENERAL FUND EXPENDITURES

Expenditure Types	FY15 Actual	FY16 Budget	FY16 Forecast	FY17 Adopted
Materials & Supplies				
City Hall Printing	170,211	250,000	359,260	350,000
City Hall Postage	132	1,100	0	1,000
Document Reproduction - City	0	2,500	5,000	2,500
City Storeroom Supplies	22,037	19,853	69,284	19,853
Facility Repair & Carpentry	90,421	177,736	267,120	215,136
City Shop Charges	6,402,553	6,146,728	6,537,653	6,925,908
Info Sys Phone/Communication	0	3,374	824	3,374
City Shop Fuel	7,185,470	8,485,557	5,369,439	6,941,636
Outside Computer Services	238,606	1,640,022	3,826,217	2,301,904
City Computer Svc Equipment	277,175	1,461,347	1,276,245	2,549,815
Data/Word Processing Equipment	161	9,940	710,182	200
Data/Word Process Software	1,855,316	3,505,596	3,341,679	2,846,015
Pers Computer Software	15,136	4,220	450	3,100
City Telephone/Communications	585,611	544,099	453,427	558,164
Printing - Outside	289,645	333,710	323,327	346,150
Supplies - Outside	1,127,399	1,117,091	1,056,102	1,163,219
Food Expense	101,783	85,000	83,112	85,000
Hand Tools	72,607	111,484	94,948	110,484
Document Reproduction - Outside	2,158	2,058	1,558	2,058
Clothing	1,914,460	2,228,997	2,725,329	2,308,813
Household Supplies	575,239	718,449	682,062	686,388
Ammunition & Explosives	727,849	745,191	1,126,881	745,191
Safety Equipment	468,759	762,032	851,015	766,532
Drafting/Photo Supplies	25,443	36,169	36,106	35,634
Medical Supplies	2,559,918	2,193,060	2,083,094	2,443,060
Athletic/Recreational Supplies	37,249	77,400	75,011	77,400
Outside Postage	734,567	709,168	671,071	753,005
Asphalt Products	3,280,592	5,059,250	2,930,869	5,059,250
Lumber & Wood Products	11,402	17,000	12,190	25,000
Paints Oils & Glass	212,223	323,000	218,000	319,000
Steel & Iron Products	34,066	95,000	154,993	111,700
Pipe Fittings & Castings	199,710	287,000	189,000	287,000
Lime Cement & Gravel	106,775	60,000	254,731	66,000
Chemicals	226,150	235,426	206,951	230,141
Materials and Supplies	3,067,196	3,207,294	3,573,417	3,084,221
Miscellaneous Expense	-26,120	69,700	106,614	88,953
Penalization	294	0	0	0
Library Books	1,270,543	1,289,290	1,289,290	1,289,290
Library Microforms	849	0	0	0
Operation Police Canine	59,796	60,867	49,212	60,867
Operation Police DUI Unit	40,032	80,000	37,614	80,000
Operation Police Traffic Unit	55,602	80,000	47,044	80,000



SUMMARY

GENERAL FUND EXPENDITURES

Expenditure Types	FY15	FY16	FY16	FY17
	Actual	Budget	Forecast	Adopted
Operation Police Mounted	60,299	69,200	69,251	69,200
Operation Police TACT	85,470	100,101	79,789	100,101
Maintenance Traffic Signal System	6,425	4,000	4,000	4,000
Repair/Oper Air Raid System	1,758	0	-499	0
Operation Police Aircraft	553,483	671,432	576,860	671,432
Outside Vehicle Repair	3,201,228	3,084,840	4,797,011	3,109,840
Outside Equipment Repair/Maintenance	1,863,425	2,101,618	1,798,167	2,140,986
Facilities Structure Repair - Outside	85,583	228,048	827,289	777,043
Maintenance Of Grounds	0	0	186	0
Horticulture	12,009	10,000	15,845	10,000
Internal Repairs and Maintenance	363,298	471,017	469,606	455,737
Drug Education Program	0	0	0	0
Special Investigations	682,115	427,325	407,094	427,325
Legal Services/Court Cost	2,992,961	2,692,384	3,288,932	2,842,386
Medical/Dental/Veterinary	105,715	692,664	298,710	569,564
Legal Contingency	53,000	75,000	75,000	90,000
Accounting/Auditing/Cons	369,778	362,631	586,471	347,631
Advertising/Publication	92,901	599,092	602,587	914,006
Outside Phone/Communications	3,058,724	3,053,636	3,016,125	3,465,331
Janitorial Services	1,024,020	1,363,692	1,356,753	1,388,692
Security	1,158,224	1,336,254	1,295,333	1,359,981
Asset Amortization Payment	467	0	0	0
Weed Control/Chemical Service	152,723	90,442	192,548	190,442
Seminars/Training/Education	268,198	451,722	379,416	595,937
Fixed Charges	1,011,330	1,250,000	858,148	1,285,520
Misc Professional Services	34,636,749	39,980,690	36,459,629	37,417,107
Technical Services	600	0	0	0
Employee Activities	416	0	0	0
Rewards and Recognition	44,822	31,000	43,252	57,500
Staff Development	0	2,000	2,000	2,000
Administrative Fees	0	0	0	0
Textbooks	72,535	53,300	55,300	103,000
Travel Expense	509,637	479,576	428,611	669,924
Unreported Travel	-97,260	3,496	29,962	5,029
Relocation Expense	0	300,000	903,000	300,000
Auto Allowance	0	837	837	837
Outside Fuel	39,316	43,934	41,688	43,436
Mileage	274,248	270,633	226,306	274,751
Utilities	9,742,699	11,045,540	9,340,782	10,681,700
Sewer Fees	1,377,333	1,745,240	1,540,000	1,400,000
Wonders Materials	750	0	0	0
Tower Lease Expense - Library	33,905	36,700	36,700	46,208
WYPL Studio Facilities Expense - Library	1,020	0	0	0



SUMMARY

GENERAL FUND EXPENDITURES

Expenditure Types	FY15	FY16	FY16	FY17
	Actual	Budget	Forecast	Adopted
WYPL Arkansas Tower Expense - Library	29,815	30,000	30,000	30,000
Photography	450	500	500	650
Total Quality Management	733	300	549	300
Hazardous Materials Clean-up	175	0	0	0
Demolitions	3,294,643	3,000,000	3,277,000	3,000,000
Insurance	4,582,522	5,113,866	5,348,432	6,028,430
Claims	687,755	1,140,252	221,584	1,140,252
Lawsuits	1,438,843	2,828,774	2,277,486	2,828,771
Hospitality	165	0	1,272	1,801
Dues/Memberships/Periodicals	293,077	259,198	250,300	255,600
Rent	2,586,722	2,399,268	2,843,496	2,065,613
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	2,011,010	2,942,259	2,890,458	3,173,541
Urban Art Maintenance	4,239	10,000	10,000	10,000
VIP Gifts	44	0	0	0
Hotel	0	1,000	0	0
Minor Equipment	66,649	86,650	83,825	82,650
Equipment Rental	2,336,474	2,277,771	2,146,288	2,434,366
Catering	12,495	17,000	16,342	28,000
Expense Recovery - Telephones	-865,581	-682,664	-776,468	-700,000
Expense Recovery - M & S	-13,216,109	-12,549,460	-11,967,026	-11,843,322
Materials & Supplies	101,123,039	122,240,465	117,855,048	123,378,258
Furniture/Furnishings	54,035	190,500	189,400	338,900
Prod/Constr/Maint Equipment	0	44,000	44,000	44,000
Equipment	-34,409	217,000	-22,406	564,694
Security Equipment	0	0	0	0
Capital Outlay	19,626	451,500	210,994	947,594
2015 Shelby County School Settlement	8,000,000	1,333,335	1,333,335	1,333,335
Academy of Youth and Empowerment	0	0	0	25,200
Africa In April	0	50,000	50,000	70,000
Aging Commission of the Mid-South	143,906	143,906	143,906	143,906
Ambassador's Fellowship Pay	1,427,548	2,332,958	1,691,178	1,663,740
Black Business Association	200,000	200,000	200,000	200,000
Blues and Cultural Center	0	0	0	75,000
Botanic Gardens Foundation	0	0	0	250,000
Boys and Girls Club	0	0	0	33,333
Business & Economic Development Grants	90,633	61,377	61,377	61,377
Civil Rights Museum	1,000,000	0	0	0
Cocaine Alcohol Awareness Program (CAAP)	500,000	0	0	0
Community Development Grants	9,030	42,614	42,614	269,531
Community Initiatives Grants for Non-Profits	109,619	192,467	192,467	192,467



SUMMARY

GENERAL FUND EXPENDITURES

Expenditure Types	FY15	FY16	FY16	FY17
	Actual	Budget	Forecast	Adopted
Contr Assist Prog/Bonding	4,380	4,650	4,650	4,650
Convention Center	2,122,702	2,053,566	2,053,566	2,053,566
Damascus Road	0	0	0	300,000
Death Benefits	14,167	0	51,019	0
Disaster Recovery Relief	0	250,000	250,000	0
Down Payment Assist/City	159,391	192,930	192,930	192,930
Economic Development	35,000	0	453,000	0
EDGE	2,258,959	362,000	2,354,736	1,980,000
Elections	0	900,000	1,250,000	0
Emmanuel Center	0	0	0	33,333
Exchange Club	50,000	50,000	50,000	50,000
Facility Management Program Expense	3,494	1,000,000	0	0
Families Matter	0	0	0	25,000
Family Safety Center of Memphis and Shelby County	125,000	200,000	200,000	200,000
Fire Museum	25,000	0	0	0
Game Day Health Kids Foundation	0	0	0	100,000
Greater Memphis Media	0	0	0	20,000
Grooming Greatness	0	0	0	25,000
Healing Word Counseling Center	0	0	0	75,000
Homeless Initiative	197,822	332,500	290,000	382,500
Human Services Grants	3,456,822	0	0	0
Innovation Delivery Team Grant - Wells Fargo	387,000	387,000	387,000	387,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	150,000
Ladies in Need Can Survive (LINCS)	0	0	0	50,000
Launch Memphis	25,000	25,000	25,000	25,000
Lifeline to Success	125,000	100,000	100,000	200,000
Map South	0	46,300	46,300	41,750
Memphis Area Transit Authority	25,481,040	23,420,040	29,420,040	25,920,040
Memphis Film & Tape Commission	150,000	175,000	175,000	175,000
Memphis Grizzlies Foundation	0	0	0	50,000
Memphis Health Center	0	375,000	375,000	0
Memphis In May	0	0	0	0
MHA/HCD Community Development Projects	483,816	501,546	290,000	157,000
Middle Income Housing	76,725	0	0	300,000
MIFA General Assistance	669,218	669,218	669,218	669,218
MLGW Citizen's Assistance - Grants	1,800,000	1,000,000	1,000,000	1,000,000
MLGW Unclaimed Deposit Reserve	0	1,860	1,860	0
MLK Basketball Tournament	0	0	0	20,000
MORE Initiative	55,920	0	0	0
National Heritage Tourism	0	0	0	37,500
Payment To Sub grantees	850,086	326,725	460,647	75,475
Peabody Place - Section 108	1,418,329	1,737,668	1,671,384	0



SUMMARY

GENERAL FUND EXPENDITURES

Expenditure Types	FY15 Actual	FY16 Budget	FY16 Forecast	FY17 Adopted
Pensioners Insurance	7,363,155	15,986,448	14,126,509	11,016,550
Planning & Development	1,399,844	1,500,000	1,500,000	1,500,000
Professional Services	494,231	0	50,000	0
Pyramid - Section 108	0	0	0	644,461
Pyramid Recovery Center	0	0	0	25,000
RBC Training/Certification Program	3,457	4,650	4,729	4,650
Riverfront Development	2,974,000	2,974,000	2,974,000	2,974,000
Rock and Soul Museum	250,000	0	0	0
Section 108 - Court Square	564,235	746,430	669,907	1,455,720
Serenity Recovery Centers	0	125,000	125,000	125,000
Shelby County Assessor	0	600,000	600,000	600,000
Shelby County School Mixed Drink Proceeds	2,806,318	3,200,000	3,200,000	3,200,000
Sickle Cell Center Foundation	50,000	0	50,000	0
Social Services Administration	72,443	89,537	89,537	89,537
Streets Ministries	0	0	0	33,334
Target Area Small Business Loan Fund	105,000	23,250	23,250	23,250
U Can Memphis	0	0	0	20,000
Urban Art	130,000	130,000	130,000	150,000
Whitehaven Economic Development	0	0	0	300,000
WIN Operational	23,423	95,000	62,243	55,000
Women of Concern	0	0	0	25,000
Grants and Subsidies	67,841,710	64,091,974	69,241,402	61,259,353
Inventory Purchases	97,032	75,802	65,588	71,820
Food Inventory	209,001	267,037	220,744	213,867
Inventory	306,033	342,839	286,332	285,687
Expense Recovery - State Street Aid	-15,158,643	0	0	0
Expense Recovery	-15,158,643	0	0	0
Investment Fee	0	0	67,539	0
Investment Fees	0	0	67,539	0
Bond Sale Expense	1,350	0	0	0
Bond Issue Costs	1,350	0	0	0
Credit Card Fees - Expense	113,585	65,828	137,360	89,200
Service Charges	113,585	65,828	137,360	89,200
Oper Tfr Out - Misc Grants Fund	238	24,200	224,200	0
Oper Tfr Out - Workforce Investment	0	0	2,000,000	0
Oper Tfr Out - HCD Grants	0	0	5,000,000	0
Oper Tfr Out - CRA Program	2,263,070	2,739,130	2,739,130	2,739,130



SUMMARY

GENERAL FUND EXPENDITURES

Expenditure Types	FY15 Actual	FY16 Budget	FY16 Forecast	FY17 Adopted
Oper Tfr Out - Debt Service Fund	4,822,170	5,166,504	5,461,220	4,984,931
Oper Tfr Out - Capital Projects Fund	0	0	800,000	0
Oper Tfr Out - OPEB Fund	11,920,000	3,513,552	1,555,236	2,000,000
Transfers Out	19,005,478	11,443,386	17,779,786	9,724,061
Depreciation - Purchased	7	0	0	0
Depreciation on Own Funds	7	0	0	0
Miscellaneous Expense	0	0	0	0
Misc Expense	0	0	0	0
Contribution To Fund Balance/RE	0	0	0	131,065
Contribution to Assigned Fund Balance	0	0	0	0
Contribution to Fund Balance	0	0	0	131,065
Total Expenditures	616,556,191	658,055,168	648,773,041	667,424,998



